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**IN THE CLAIMS:**

1. (currently amended) In a trailer having a front loading end, a trailer bed, and a rear wheeled end, the trailer having a number of longitudinally aligned trailer bed support rails, and a front end assembly, the front end assembly having a pick up shaft arrangement, a hitch contact area, and opposing ramp sections, the improvement comprising a tapered box beam extending from the pickup shaft arrangement, linking to a center portion of an end of the trailer bed, the center portion spaced from sides of the trailer bed, the tapered box beam including at least two tapered box beam rails, an end of each tapered box beam rail aligned with a pair of the trailer bed support rails in the center portion [[respective trailer bed support rail]], the box beam using the at least two tapered box beam rails as outer side walls thereof, the box beam having top and bottom portions, the top portion including the hitch contact area.

2. (original) The trailer of claim 1, further comprising at least a pair of tapered side rails, the at least two tapered box beam rails disposed between the tapered side rails, and cross members interconnecting the side rails, successive heights of the cross members following the tapers of the side rails and the at least two tapered box beam rails.

3. (currently amended) In a method of lifting a lowboy trailer having a trailer bed and using a gooseneck hitch, wherein a hook of the hitch couples to a pickup shaft, and a tow member of the hitch applies a lifting force to the trailer front end assembly to pivot the gooseneck and raise the trailer, the improvement comprising:

providing a tapered box beam that extends from the pickup shaft along a trailer length, the tapered box beam having a width less than the width of the trailer; and